

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF NEW YORK

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OTU A. OBOT,

Plaintiff,

v.

**ORDER**  
12-CV-1053

INTERNAL REVENUE SERVICE,

Defendants.

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The above-referenced case was referred to Magistrate Judge Leslie G. Foschio pursuant to 28 U.S.C. § 636(b)(1)(B). On September 26, 2013, Magistrate Judge Foschio filed a combined Report and Recommendation and Decision and Order (Dkt. No. 10) recommending that defendant's motion to dismiss for lack of subject matter jurisdiction be granted and that pro se plaintiff Otu A. Obot's motion seeking leave to file an amended complaint be denied.

The Court has carefully reviewed the Report and Recommendation and Decision and Order (Dkt. No. 10), the record in this case, and the pleadings and materials submitted by the parties, and no objections having been timely filed, it is hereby

**ORDERED**, that pursuant to 28 U.S.C. § 636(b)(1), and for the reasons set forth in Magistrate Judge Foschio's Report and Recommendation and Decision and Order, defendant's motion to dismiss for lack of subject matter

jurisdiction is granted and plaintiff's motion seeking leave to file an amended complaint is denied.

The Clerk of Court shall take all steps necessary to close the case.

SO ORDERED.

*s/ Richard J. Arcara*

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HONORABLE RICHARD J. ARCARA  
UNITED STATES DISTRICT JUDGE

DATED: October 16, 2013